



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 07-2005

What Happens to Client Records When a CPA Leaves the Firm or the Firm Is Sold?

Years ago, a business transaction was often finalized with a handshake that represented the participants' intention to uphold the agreed-upon specifics of the deal.

However, in today's business world, it is inconceivable that weeks or months of negotiations would be concluded with a simple handshake, not a signed contract.

CPAs usually advise their clients that a written agreement among business partners is wise, yet many CPAs fail to obtain a written agreement among the partners or shareholders of their own firms.

Regardless of friendship, health, or the number of years spent working together, firms change, prompting the need for immediate action.

A CPA may decide to become a solo practitioner, join another firm, or retire. He or she may be unable to work due to family obligations or failing health.

Do you know what steps to take regarding client records if the firm is dissolved? Who takes custody of the records if a partner or shareholder leaves the firm?

What action should be taken if a CPA employee leaves the firm? What happens to client records if the firm is sold?

Although there is no single set of

rules or laws that directly addresses all considerations and circumstances of such events, there are some well-established professional obligations regarding the notification of clients and the dispensation of client records.

The specific arrangements may vary from firm to firm, but in all cases, the clients must be notified and provisions should be made to allow clients access to their records.

So, what action should be taken if the firm is dissolved?

Prior to the firm's dissolution, each client should be sent a letter explaining the dissolution and offering to send a copy of the client's records elsewhere (at the client's direction and with a signed release).

If, in your firm, clients are serviced primarily by one firm member and do not have a relationship with other firm members, then each firm member may take responsibility for his or her clients' records.

However, clients must not be led to believe that they must continue the current CPA-client relationship—each client should be given the opportunity to choose who will be his or her CPA after the firm's dissolution.

Because the dissolution of a firm may not be completed for several months, arrangements should be made for client

records to be centrally maintained both during and after the dissolution.

In the event that a client fails to respond to the notification of the firm's dissolution, his or her records, as well as any records not in the custody of a firm member, must continue to be centrally maintained.

If a partner or shareholder leaves the firm but the firm continues to exist, each client should be notified of the partner or shareholder's departure from the firm.

If the CPA plans to continue practicing, his or her new address and phone number should be made available to those clients who wish to continue the CPA-client relationship with that particular practitioner.

Client Records
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www.cpaboard.state.nc.us

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Disciplinary Actions

James Christen Rasmussen, #8638
Gastonia, NC 01/24/2005

THIS CAUSE coming before the Board on January 24, 2005, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. James Christen Rasmussen (hereinafter "Mr. Rasmussen") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. Rasmussen failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g).

3. Board staff spoke with Mr. Rasmussen on March 29, 2004. In this conversation, Mr. Rasmussen stated that the Board would receive his firm registration by April 1, 2004.

4. On July 26, 2004, Board staff called Mr. Rasmussen and left a message that, as of that date, the Board had still not received his firm registration.

CONCLUSIONS OF LAW

1. Mr. Rasmussen's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Rasmussen's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.
2. Mr. Rasmussen shall disclose the

suspension of his license whenever asked if he had ever had a license suspended, revoked or disciplined.

3. Mr. Rasmussen's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

4. Mr. Rasmussen shall pay a five hundred dollar (\$500.00) civil penalty.

Gregory Gibson Holsinger, #30263
Huntersville, NC 04/20/2005

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 20, 2005, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was present at the Hearing and was not represented by counsel.

7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. In response to a client's request for the

return of client records, Respondent failed and refused to return said client's records upon demand, and retained said client's records in order to force payment from client. Indeed, Respondent informed the client in an email that Respondent would not return the client's records until the client paid all outstanding fees.

CONCLUSIONS OF LAW

1. Respondent's actions constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0305(a) and (c).

BASED ON THE FOREGOING, the Board orders in a vote of seven (7) to zero (0) that:

1. Respondent is censured.

Tom David Eilers, #4136
Cary, NC 06/21/2005

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 16483 as a Certified Public Accountant.

2. On February 18, 2005, Respondent, pursuant to a plea agreement signed on the same day, pled guilty to one felony count of conspiracy to commit wire and mail fraud in violation of 18 U.S.C. Section 371.

3. As part of the plea agreement, Respondent admitted that in or about February 2000 continuing through June 2001 he willfully joined in the conspiracy knowing the "unlawful purpose of the agreement."

4. Under the plea agreement, the government agreed that Respondent's sentence, which could be a maximum of five (5) years, could be adjusted upward because of his use of "special skill" as a CPA in furtherance of the conspiracy, but that the sentence could be adjusted

downward as a result of Respondent's "acceptance of responsibility."

5. Respondent also agreed to pay restitution in an amount to be set by the court, to pay a special assessment of \$100 at sentencing, and to pay a fine that may be assessed by the Court. Respondent further agreed to testify against other defendants if needed.

6. Respondent was previously represented by counsel but, with the knowledge of former counsel, has waived representation in this matter before the Board.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a, b, and e and 21 NCAC 8N .0201, .0202, .0203, and .0204.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Tom David Eilers, is hereby permanently revoked.

Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at rnbrooks@bellsouth.net.

FASB Issues Statement No. 154

The Financial Accounting Standards Board (FASB) has issued Statement No. 154, *Accounting Changes and Error Corrections*, a replacement of APB Opinion No. 20 and FASB Statement No. 3.

The Statement applies to all voluntary changes in accounting principle, and changes the requirements for accounting for and reporting of a change in accounting principle.

Statement 154 requires retrospective application to prior periods' financial statements of a voluntary change in accounting principle unless it is impracticable.

Opinion 20 previously required that most voluntary changes in accounting principle be recognized by including in net income of the period of the change the cumulative effect of changing to the new accounting principle.

Statement 154 improves financial reporting because its requirements enhance the consistency of financial information between periods.

Statement 154 is the result of a broader effort by the FASB to improve the comparability of cross-border financial reporting by working with the International Accounting Standards Board (IASB) toward development of a single set of high-quality accounting standards.

Statement 154 requires that a change in method of depreciation, amortization, or depletion for long-lived, nonfinancial assets be accounted for as a change in accounting estimate that is effected by a change in accounting principle.

Opinion 20 previously required that such a change be reported as a change in accounting principle.

In keeping with the goal of simplifying U.S. GAAP, the Board decided to completely replace Opinion 20 and Statement 3 with one Statement rather than amending both.

Therefore, Statement 154 carries forward many provisions of Opinion 20 without change, including the provisions related to the reporting of a change in accounting estimate, a change in the

reporting entity, and the correction of an error.

Statement 154 also carries forward the provisions of Statement 3 that govern reporting accounting changes in interim financial statements.

Statement 154 is effective for accounting changes and corrections of errors made in fiscal years beginning after December 15, 2005.

Earlier application is permitted for accounting changes and corrections of errors made occurring in fiscal years beginning after June 1, 2005.

The Statement does not change the transition provisions of any existing accounting pronouncements, including those that are in a transition phase as of the effective date of this Statement.

Statement No. 154 may be accessed from FASB's web site, www.fasb.org.

Retired Status - 06/21/05

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

James Edward Carter
Winston-Salem, NC

James Millard Little
Charlotte, NC

Stanton E. Smith, Jr.
Bigfork, MT

Eugene Craven Speight
Albermarle, NC

Oliver Rendal Walters, Jr.
Lumberton, NC

Clarence David Wiles
Wilkesboro, NC

Walter G. Williard, Sr.
Jacksonville, FL

Spence Lee Wise
Statesboro, GA

Client Records *continued from front*

Clients should be given the option to continue receiving service from the firm or to have a copy of their records sent to another firm or CPA.

The client must always be given the opportunity to choose his or her own CPA and a firm must not obstruct this choice in any way.

If the client no longer wants to receive services from the firm, he or she should sign a written release (or provide other written authorization) that allows the firm to provide a copy of the records to either the client or a new firm.

However, the original firm should maintain the original client record. If a client does not respond to the notification of the partner or shareholder's departure, the firm should continue to maintain all client records.

The action taken if a CPA who is not a partner or shareholder leaves a firm is similar to the action taken when a partner or shareholder leaves a firm.

Clients should be notified of the CPA's departure from the firm and given the opportunity to continue their relationship with the departing CPA.

The clients should also be advised that they may choose to continue a relationship with the firm or transfer their records to another firm.

The sale of a practice presents a unique challenge in the dispensation of client records.

The buyer generally bases his or her decision to purchase the practice on the number of clients the firm services and the revenue generated from those clients.

Although it is advisable that both the seller and the buyer contact the clients to address the continuation of services with the buyer or the dissemination of the client records, either the seller or the buyer should contact the clients to address the issue.

Despite the absence of rules or laws pertaining to the handling of client records following a firm's dissolution,

personnel changes, or sale of a practice, firm members must, as always, consider how their actions will affect their clients.

Policies for handling client records should be in place before they are needed. Planning ahead will ensure continuity of quality service to clients while protecting their interests.

Although planning ahead is sometimes unpleasant, it can eliminate a great deal of worry in the future—worry that can include possible disciplinary action by the Board if clients' interests are not protected.

You and your clients will experience significantly fewer problems if there is a written agreement between the partners or shareholders which stipulates what action should be taken when changes occur in the firm.

If you have questions regarding client records, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at mbrooks@bellsouth.net.

Is Your Firm Registered with the Board?

Although more than 50 percent of the CPAs licensed in North Carolina work in business, industry, government, and education, many of these individuals also provide or offer to provide accounting services to the public that would require an individual to register as a CPA firm with the Board.

Even though your accounting practice may be part-time and you operate it out of your home, if you use the CPA title in or with your business name or if you offer to provide or provide attest services, you must register with the Board as a CPA firm pursuant to 21 NCAC 8N .0302.

The Board considers audits, reviews of financial statements, examinations of prospective financial statements, compilations of financial statements, agreed-upon procedures of prospective financial statements, examinations of written assertions, and agreed-upon procedures of written assertions to be attest services.

An individual can register with the Board as an individual practitioner, partnership, professional corporation, professional limited liability company, or registered limited liability partnership.

Information about registering your CPA firm with the Board, as well as the forms necessary for registering your firm with the Board, is available from the Board's web site, www.cpa-board.state.nc.us.

In addition to registering your firm with the Board, if you provide attest services you must enroll in the peer review program administered by the NCACPA or AICPA pursuant to 21 NCAC 8M.

If you have questions regarding the registration of your CPA firm, please contact Jodi Nelson by telephone at (919) 733-1423 or by e-mail at jodisnelson@bellsouth.net or you may contact Buck Winslow by telephone at (919) 733-1421 or by e-mail at buckwins@bellsouth.net.

Certificates Issued

At its June 21, 2005, meeting, the Board approved the following applications for licensure:

Martin J. Halloran
Curtis Robert Reinhart
Sally Deane Williams
Henry G. Zigtema

Board Meetings

August 22
September 19
October 24
November 21
December 19

Meetings of the Board are open to the public except when, under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office and begin at 10:00 a.m.

Your Firm's Web Site: Does It Comply with the Board's Rules?

The North Carolina State Board of CPA Examiners regards a CPA firm's web site as a form of advertising and as such, a firm's web site must comply with the Board's rules, including 21 NCAC 8N .0306, *Advertising or Other Forms of Solicitation*.

21 NCAC 8N .0306(d), which specifically addresses Internet advertising, mandates that in addition to including the CPA business or CPA firm name, a CPA firm web site must also include the principal place of business, the business phone number, the individual North Carolina certificate number for each CPA listed on the web site, and must specify North Carolina as the state of certification.

Pursuant to 21 NCAC 8N .0306(c), a CPA firm can offer to perform or advertise professional services only in the exact name of the CPA firm as registered with the Board.

Therefore, if your firm is registered with the Board as Smith & Jones, LLP, your firm web site must list the firm name as Smith & Jones, LLP, not Smith & Jones or Smith & Jones, CPAs, etc.

As with all other forms of advertising, a firm web site should contain meaningful information that is not misleading or deceptive to consumers.

For example, qualitative or quantitative terms, such as "expert," "specialist," "reasonable," or "affordable" should not be used because what you consider reasonable or affordable may not be reasonable or affordable to someone else.

However, the Board does permit the use of terms such as "specializing in" or "specialization" in firm advertising, including web sites.

Although a CPA may advertise the nature of services provided to clients, the CPA cannot advertise or indicate a designation or other title unless the CPA has met the requirements of the granting organization for the separate title or designation and he or she is currently on active status and in good standing with the granting organization for the separate title or designation.

[NOTE: *The Board does not approve or authorize designations or separate titles and the use of such designations is for public information purposes only.*]

Although the Board allows a CPA firm, on its web site, to provide a description of a CPA's position within the firm or his or her professional experience, the Board limits the information that can be provided on unlicensed staff.

In a December 2001 Declaratory Ruling (*Activity Review* No. 4-2002), the Board concluded that unlicensed staff, if listed on the firm's web site, must be listed in a separate section from the licensed staff.

In addition, that section must be clearly titled in such a way that the public will not be misled into believing that those staff members are licensed by this Board or otherwise authorized to render professional services without the supervision of an individual licensed by the Board.

In regards to an unlicensed staff member, the Board ruled that on the firm's web site, a firm can only include the unlicensed staff member's name, his or her position title, the firm's business address, and the staff member's telephone number, fax number, and e-mail address. Résumé-type information for an unlicensed staff member cannot be included on the firm's web site.

If your firm has a web site or is developing a web site, it is important to ensure that your web site is in compliance with the Board's rules and guidance on advertising.

Remember, the profession and the public are best served when CPA firms and individual CPAs take the appropriate steps to ensure that the public is not confused or misled by a CPA's advertising.

If you have questions regarding your firm's web site, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at mbrooks@bellsouth.net.

AICPA Publishes Audit Committee Toolkit for Not-for-Profit Organizations

The American Institute of CPAs (AICPA) recently released *The Audit Committee Toolkit: Not-for-Profit Organizations*.

The publication provides audit committees of not-for-profit organizations with a comprehensive set of best practices to help them discharge their responsibilities appropriately.

It complements a toolkit that the AICPA developed for audit of public companies in response to the Sarbanes-Oxley Act.

The toolkit covers a wealth of governance topics ranging from developing an audit committee charter and hiring the chief audit executive to conducting an executive session and evaluating independent auditors.

The Audit Committee Toolkit: Not-for-Profit Organizations is available for download from the AICPA Audit Committee Effectiveness Center web site, www.aicpa.org/Audcommcter/toolkitsnp/homepage.htm.

Additional AICPA resources for audit committees are available on-line at www.aicpa.org/audcommcter.homepage.htm.

Exam Fees (effective July 1, 2005)

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$159.25
Financial Accounting & Reporting (FAR)	\$148.00
Regulation (REG)	\$125.50
Business Environments & Concepts (BEC)	\$114.25

The Annual CPE Requirement: Are You in Compliance?

Non-Self-Study CPE

Effective January 1, 2004, 21 NCAC 8G.0409(c), was amended to require that a licensee take at least eight (8) hours of non-self-study CPE as part of the annual 40-hour CPE requirement.

Therefore, no more than 32 hours of the annual 40-hour requirement may be self-study.

A licensee is not required to take any self-study CPE, but is required to take at least eight (8) hours of CPE that is not self-study.

The required eight (8) hours of non-self-study CPE does not have to be one 8-hour course--a licensee may take two 4-hour courses, four 2-hour courses, etc.

The eight (8) hours of non-self-study CPE is an annual requirement; if a licensee is using carry-forward hours from the previous CPE year to complete the current year's 40-hour CPE requirement, he or she may not designate or use any of the carry-forward hours as group study.

Instead, the licensee must complete eight hours of non-self-study in the current year. [When CPE hours are used as carry-forward, they lose their self-study/non-self-study characteristics.]

Computation of CPE Credits

Effective January 1, 2004, CPE sponsors began determining CPE credit for self-study courses on an hour-for-hour basis. In other words, one hour of work (50 minutes) equals one hour of CPE credit [21 NCAC 8G .0410(g)].

In addition, in a formal learning activity, a licensee can now claim one-half (.5) CPE credit (equal to 25 minutes) after the first hour of the formal learning activity [21 NCAC 8G .0409(a)].

For example, a group study course which lasts 100 minutes equals two (2) contact hours and can be claimed as two (2) CPE hours. A group study course that last 75 minutes equals 1.5 contact hours and can be claimed as 1.5 CPE credits

Ethics CPE

Effective January 1, 2005 (the 2005 CPE year), 21 NCAC 8G.0410 was amended to require that all active licensees complete either a two-hour group study pro-

fessional ethics and conduct course or a four-hour self-study professional ethics and conduct course as part of the annual 40-hour CPE requirement [21 NCAC 8G .0410].

A licensee may use only those ethics courses which have been approved by the Board and which are offered by Board-registered CPE sponsors (which includes NASBA CPE sponsors) to fulfill the two-hour group study professional ethics and conduct course or the four-hour self-study professional ethics and conduct course.

As of the June 21, 2005, Board meeting the Board had approved four (4) group study courses and three (3) self-study courses (see box at right) which can be used to satisfy the annual ethics CPE requirement.

As additional ethics courses and sponsors are approved by the Board, information about those courses will be made available in the *Activity Review* and on the Board's web site, www.cpa-board.state.nc.us.

Carry-Forward CPE Hours

21 NCAC 8G .0401(g) states that when a licensee has completed more than the 40 hours required in a year, the excess hours, not to exceed 20, may be carried forward and treated as hours earned in the following year.

Carry-forward hours serve as a type of insurance policy for licensees--accumulating carry-forward hours can help protect you from falling short of meeting the annual 40-hour requirement in years that you fail to obtain enough hours due to sickness, lack of time available to take courses, etc.

As a reminder, the eight-hour non-self-study CPE and the professional ethics and conduct CPE requirements are annual requirements that cannot be satisfied by using carry-forward hours--carry-forward hours can only be used to satisfy the overall 40-hour CPE requirement.

If you have questions regarding the Board's CPE requirements, please contact Jodi Nelson by telephone at (919) 733-1423 or by e-mail at jodisnelson@bellsouth.net.

Board-Approved Ethics CPE Courses

(as of June 21, 2005)

Group-Study Courses

Professional Ethics and Conduct

2 hours

NCACPA

www.ncacpa.org

(919) 469-1040

1-800-722-2836

Professional Ethics and Conduct

2 hours

Tim Kennedy, CPA

jtkn89@aol.com

(919) 303-5235

1027 Upchurch Farm Lane

Cary, NC 27519

North Carolina Accountancy Law Course: Ethics, Principles, and Professional Responsibilities

8 hours

NCACPA

www.ncacpa.org

(919) 469-1040

1-800-722-2836

Professional Ethics and Conduct for North Carolina CPAs

2 hours

Leveraged Logic

(via CPEanywhere Virtual Classroom)

www.leveragedlogic.com

(828) 254-4812

Self-Study Courses

Professional Ethics and Conduct

4 hours

NCACPA

www.ncacpa.org

(919) 469-1040

1-800-722-2836

Ethics and Professional Conduct for North Carolina CPAs

4 hours

Professional Education Services, LP

www.pescpe.com

1-800-998-5024

North Carolina Ethics

4 hours

Accountants Education Group

www.accountantsed.com

1-800-627-7310

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

05/26/05	Lavon Evans Boone	High Point, NC	06/13/05	Michael Howard Eanes	Birmingham, AL
05/26/05	Don Eldon Ray	Cordova, TN	06/13/05	Wendi Sue Knapke	Cary, NC
05/26/05	Dana B. Cherry	Charlotte, NC	06/14/05	Lee Gregory Diamond	Charlotte, NC
05/31/05	Barry Peter Dietrich	Greenville, SC	06/14/05	Kenneth Jeffrey King	Raleigh, NC
05/31/05	Tracy Johnson Grocott	Grapevine, TX	06/14/05	Joni Lynn Yoder	Danville, VA
05/31/05	David Allen Wilson	Cumming, GA	06/14/05	Erik P. Van Der Sande	New York, NY
05/31/05	Lisa Ann Fenhaus-Johnson	Wausau, WI	06/15/05	Claude Camp Arnold	Wilmington, NC
05/31/05	Julie Riden Petersen	Advance, NC	06/15/05	Jamie Michael Coffey	Matthews, NC
05/31/05	Janelle Harris Thomas	Greer, SC	06/15/05	Amy S. Wilson	Cameron, NC
05/31/05	Kristina Jean Reid	Charlotte, NC	06/15/05	Catherine R. Harrington	Kings Park, NY
06/02/05	Rebecca Johnson Chase	Pfafftown, NC	06/16/05	Robert Edwards King	Vero Beach, FL
06/02/05	Sharon Buhl Renaghan	Charlotte, NC	06/16/05	Norman Kirkwood King, Jr.	Simpsonville, SC
06/03/05	James Davis Fussell	Charlotte, NC	06/16/05	Kelly Kathleen Springer	Columbus, OH
06/03/05	Michael Lee Nelson	Topsail Beach, NC	06/17/05	Catherine Kelly Campbell	Atlanta, GA
06/03/05	Michael Martin Wathen	Stamford, CT	06/20/05	Patricia Susie Knott	Greensboro, NC
06/03/05	Patricia K. Major	Paintsville, KY	06/20/05	Thomas Brice Crawford, Jr.	Waxhaw, NC
06/03/05	Alice Spruill Rouse	Kinston, NC	06/20/05	Marilyn Mitchell Friddle	Charlotte, NC
06/03/05	Crystal Rae Gugelmeyer	Camp Lejeune, NC	06/20/05	Thomas Zimmerman	Coral Springs, FL
06/03/05	Jason Gene Sullivan	Columbia, SC	06/20/05	Charles Earle Edwards	Richmond, VA
06/06/05	Jerome Ray Parsons	Atlanta, GA	06/20/05	Stanley Tyler Treece	Asheville, NC
06/07/05	Ralph William Bowlin	Marietta, GA	06/20/05	Jane Ensley Murphy	Winston-Salem, NC
06/07/05	William Medearis Butler, Jr.	Winston Salem, NC	06/20/05	Suzanne K. Pardue	Leesburg, VA
06/07/05	David Paul Pokora	Black Mountain, NC	06/20/05	Brett Phillip Blattner	Whitefish Bay, WI
06/07/05	Debra Lynne Lee	Wake Forest, NC	06/21/05	Thomas Edwin Hoddinott	Baltimore, MD
06/07/05	William Walter Muench	Wilmington, NC	06/21/05	John Michael Kilgore	Nebo, NC
06/07/05	Elizabeth Ross Goode Reigel	Charlotte, NC	06/21/05	Dana Buckles Peele	Inman, SC
06/07/05	Jeffrey D. Barsky	Washington, DC	06/21/05	Kevin Christopher Weinman	Colorado Springs, CO
06/07/05	Jo Ann Johnson	Cary, NC	06/22/05	Darryl Hampton Porter	Granite Quarry, NC
06/07/05	Delila D. Siburt	Greenville, SC	06/22/05	Joseph Milton Hart, Jr.	Conover, NC
06/07/05	Deanne Lynnee Brook	Greensboro, NC	06/22/05	Ted James Champion	Matthews, NC
06/07/05	Elena G. Nunez	Fullerton, CA	06/22/05	Louise Lynn Hood	Ringwood, NJ
06/07/05	Jennifer Marie Piasky	Charlotte, NC	06/22/05	Randy Scott Casstevens	Winston-Salem, NC
06/07/05	Carly Niele Weber	Louisville, KY	06/22/05	Karen Curry Jackson	Fayetteville, GA
06/07/05	Preston Hays Minor	Newport Beach, CA	06/23/05	Thomas Hill Smith, Jr.	Charlotte, NC
06/07/05	Thomas R. Zeigler	Midland, TX	06/23/05	James William Woody	Overland Park, KS
06/09/05	Larry Houston Collier	Summerfield, NC	06/23/05	Meredith Andrea Gubler	Charlotte, NC
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